

Article - Business Regulation

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§17–1812.

(a) (1) If a trader disputes the value of the trader's stock-in-trade on which the license fee is based, the trader may submit in accordance with the Tax - Property Article an appeal to the State Department of Assessments and Taxation as to the value of the stock-in-trade.

(2) To avoid being in default, the trader may pay the license fee and get a trader's license with the understanding that the trader will get a refund of any excess amount paid for the trader's license.

(b) (1) If the State Department of Assessments and Taxation reduces the value of the stock-in-trade, resulting in a lower license fee, the licensed trader may get a refund of any excess amount paid by submitting to the clerk who issued the trader's license:

(i) a claim for the refund; and

(ii) supporting evidence of the reduction from the State Department of Assessments and Taxation.

(2) On approving the claim, the clerk shall pay the refund.

(c) If the clerk pays a refund, the clerk shall deduct the amount of the refund from the license fees distributed to the county or municipal corporation that receives the fee.

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